



# THE COMMUNICATOR

Grant County Employee Newsletter

Volume 7, Issue 1  
January 2009

*In this quarter's issue...*

Guest Columnist—Nancy Scott  
Year End Reminders

2009 Training Opportunities  
2009 Holiday Schedule  
Service Year Anniversaries

## Guest Columnist— Nancy Scott, Finance Director

While the position of Finance Director is new for Grant County, it is not uncommon in Wisconsin counties. Historically, county clerks functioned as the accountant or “county auditor” as defined by state statutes. As the workload has increased and requirements have become more complex, many counties have turned those responsibilities over to accounting professionals. As Finance Director, I work closely with both the County Clerk and Treasurer.

The role of the Finance Director is to “direct, develop and coordinate the County’s overall financial management program including financial procedures, fiscal reporting and accounting methods, reconciliation of accounts, and budget preparation and management.” Each county department is responsible for managing their own budget and many have their own unique reporting requirements. The county as a whole also has a need to manage the county-wide budget, assess the fiscal impact of decisions, and report county-wide financial information.

I am responsible for maintain-

ing the county’s financial records in accordance with applicable accounting standards and principles. Standards such as GAAP (Generally Accepted Accounting Principles) and GAAFR (Governmental Accounting, Auditing and Financial Reporting) specify how information is maintained and reported--from things as basic as tracking receipts (revenue) separately from payments (expenditures), to when transactions are recorded. That may sound simple—it’s an expenditure when you pay for it, right? Not necessarily. Our financial reports must reflect what the county did during the year, not the checks that were written or received. So equipment that is not paid for until next year may still need to come out of this year’s budget.

Accounting records must serve many audiences: county departments, the county board and finance committee, state/federal agencies and other funding sources, banks and bond investors, as well as taxpayers. Reports may be in different formats depending on the user, but accounting standards help ensure consistency in the information both within

and between counties and make it more reliable.

Along with maintaining the general ledger is the task of reconciling the various accounts. Just as you reconcile your bank statement, the county must also reconcile its bank accounts as well as various grants and other reimbursements that are due to the county and amounts that the county owes to others. Reconciliations help assure that our financial records are accurate and that we collect the funds due to us and also provide a starting point for our auditors.

Maintaining accurate records is a basic requirement but the real value of those records is in analyzing and interpreting that information for decision-making. I provide a monthly summary for the Finance Committee and County Board of our revenues and expenditures in comparison to our budget. I also provide data as needed to assess the fiscal impact of proposed changes such as a change in the employee mileage reimbursement rate or an increase in health insurance premiums.

*(Continued on page 2)*

*(Continued from page 1)*

As mentioned earlier, departments have their own unique reporting requirements. Some departments, such as Highway and Orchard Manor, operate similar to a business and are subject to different accounting rules. Others receive the majority of their funding through state contracts and must submit specialized reports to be reimbursed. Still, the county is one organization and must generate county-wide financial reports and budgets and make decisions that impact the financial future of the entire county. That requires some consistency and standardization between departments. One of my responsibilities is to develop and recommend fiscal procedures and policies to accomplish that. The challenge is to provide the level of uniformity needed by the county while recognizing the uniqueness of individual departments.

Each spring, the county is required to have an independent audit. Essentially, the auditors check our work to ensure our records are accurate. Obviously, they cannot check every transaction but instead test a sample of our transactions and review our reports and recon-



ciliations. The auditors also test our "internal controls" which are the procedures that we follow to make sure that the county's property (including money) is safeguarded, that we collect the money that is due to us and that we pay only for authorized, allowable goods and services. Having those procedures documented in writing saves time on the part of the auditors which, in turn, saves money for the county. My role is to coordinate the audit, assure that the necessary records are available, complete, and organized and prepare some of the reconciliations, schedules, and reports that were previously done by the auditors. The auditor must still review those documents, but again, as we reduce the auditors' time we reduce the county's cost. The auditors issue an audit report containing our financial statements and also provide us with a list of any concerns they have or recommendations for areas we can improve.

Then, of course, there is budget season. The process starts in July, when the Finance Committee establishes guidelines for departments to use in preparing next year's budget and must be completed before November 15<sup>th</sup> when property tax information is due. Budget preparation can be time consuming for department heads and fiscal staff as each department prepares their own budget request. My



role is to coordinate the process which includes providing worksheets and historical data to the departments; reviewing budgets and following up on items that appear unusual; working with the departments to estimate our final numbers for the current year; and compiling and summarizing the requests for the County Board. I try to attend as many of the department committee meetings as possible to gain a better understanding of each department's budget as well as answer any questions about the overall county budget situation. As many of you know, the state limits how much counties may increase the property tax levy-- unfortunately, the same is not true of our expenses which tend to increase more rapidly. After the County Board receives the initial budget in October, it is usually referred to the Finance Committee to make any necessary changes and recommend a final budget to the full County Board. The goal is to end up with a realistic budget that will meet the county's needs, limit property tax increases as much as possible, and not jeopardize the financial future of the county.

We are not done with the

*(Continued on page 3)*

(Continued from page 2)

budget after it is approved by the County Board. Preparation of the budget requires many estimates and "crystal ball gazing" and the actual revenue and costs can be very different. That is especially true this year with so many economic uncertainties. Fuel costs have declined, at least temporarily, but investment rates that were already low have dropped even further since the budget was initially prepared. Retailers are not the only ones interested in the holiday shopping season--

fewer sales means less sales tax revenue for the county. The state is facing a \$5.4 billion shortfall in their next two-year budget that begins in July; it remains to be seen how that will affect the money we receive from the state. So even though a 2009 budget has been approved, the county must continue to monitor the actual numbers and state budget developments and be prepared to deal with any shortfalls in 2009 and a 2010 budget that may be even more challenging.

January will bring a major change in the Finance Department as accountant Teresa Putchio transfers from the County Clerk's department along with the payroll and remaining fiscal responsibilities. Our goal is to make that transition as seamless as possible for departments and employees. Teresa will still be housed in the County Clerk's office and will continue to assist the County Clerk and Deputy by answering phones, issuing marriage licenses, etc., during busy times.



## Year End Reminders

Submitted by Dawn Mergen, Personnel Specialist



### \$10 Office Visit Co-pay Receipts

The Grant County Personnel Office will accept reimbursement requests between 1/1/09 and **1/15/09** for the 2008 \$10 office visit co-pays. Let us know if you need a form (723-2540). **Any reimbursement requests after this date will be forfeited.** Payment will be made within fifteen days or as soon as reasonably possible.

### Beneficiaries

Retirement and life insurance beneficiary changes may be made by contacting the Personnel Office (723-2540).

## 2009 Training Opportunities

Please let your supervisor know if you are interested in attending any of these training sessions. The sessions are held in the County Board Room and reserved seating is appreciated by calling 723-2540.

Training Dates: 3/19/09; 6/18/09; 9/17/09; 12/17/09	
Time	Title
8:15 a.m. to 9:00 a.m.	Civil Rights Compliance
9:00 a.m. to 9:45 a.m.	Sexual Harassment Workplace Violence
9:45 a.m. to 10:45 a.m.	FMLA Workers Compensation County Benefits in Review



Anyone wishing to have a specific subject discussed in a future newsletter may contact Joyce Roling at 723-2045.

## 2009 Holidays

The following is a listing of Grant County's year 2009 observed paid holidays:  
(Represented employees' holidays are determined by labor agreement)



New Year's Day.....	Thursday, January 1, 2009
Friday Afternoon before Easter.....	Friday, April 10, 2009
Memorial Day.....	Monday, May 25, 2009
Independence Day.....	Friday, July 3, 2009
Labor Day.....	Monday, September 7, 2009
Veteran's Day.....	Wednesday, November 11, 2009
Thanksgiving Day.....	Thursday, November 26, 2009
Christmas Eve.....	Thursday, December 24, 2009
Christmas Day.....	Friday, December 25, 2009
The New Year's Day holiday for the year 2010 will be Friday, January 1, 2010.	

### Service Anniversaries (5 year increments)

Susan Cummins, 30 years on January 2<sup>nd</sup>  
Cathy Olson, 30 years on February 11<sup>th</sup>

Jane Whitish, 25 years on January 16<sup>th</sup>

Debra McPhail, 20 years on January 16<sup>th</sup>  
Brian Rewey, 20 years on January 16<sup>th</sup>

Jo-Ann Millhouse, 15 years on February 14<sup>th</sup>

Annette Lolwing, 10 years on January 1<sup>st</sup>  
Victoria DeShaw, 10 years on January 3<sup>rd</sup>  
Ronald Sturmer, 10 years on January 3<sup>rd</sup>

Jeffery Kindrai, 5 years on January 5<sup>th</sup>  
Kari Crook, 5 years on January 7<sup>th</sup>  
Carrie Kerstiens, 5 years on February 16<sup>th</sup>  
Adrienne Herlitz, 5 years on March 4<sup>th</sup>  
Roxann Fowler, 5 years on March 30<sup>th</sup>

***Congratulations on reaching  
these milestones! Thank you.***



*May the holidays  
and the coming year  
Hold many joys for you –  
Good health, good friends  
and happiness  
And all you wish for, too.*

Adapted from: [www.msn.americangreetings.com](http://www.msn.americangreetings.com)

